§ 10.765

- (v) A description of the good, which must be sufficiently detailed to relate it to the invoice and HS nomenclature, including quantity, numbers, invoice numbers, and bills of lading;
- (vi) A description of the operations performed in the growth, production, or manufacture of the good in the territory of one or both of the Parties and, where applicable, identification of the direct costs of processing operations:
- (vii) A description of any materials used in the growth, production, or manufacture of the good that are wholly the growth, product, or manufacture of one or both of the Parties, and a statement as to the value of such materials;
- (viii) A description of the operations performed on, and a statement as to the origin and value of, any materials used in the article that are claimed to have been sufficiently processed in the territory of one or both of the Parties so as to be materials produced in one or both of the Parties, or are claimed to have undergone an applicable change in tariff classification specified in General Note 27(h), HTSUS; and
- (ix) A description of the origin and value of any foreign materials used in the good that have not been substantially transformed in the territory of one or both of the Parties, or have not undergone an applicable change in tariff classification specified in General Note 27(h), HTSUS;
- (3) Must include a statement, in substantially the following form:

"I certify that:

The information on this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document;

I agree to maintain and present upon request, documentation necessary to support these representations:

The goods comply with all the requirements for preferential tariff treatment specified for those goods in the United States-Morocco Free Trade Agreement; and

This document consists of ____pages, including all attachments."

(b) Responsible official or agent. The declaration must be signed and dated by a responsible official of the importer or by the importer's authorized

agent having knowledge of the relevant facts.

- (c) Language. The declaration must be completed in the English language.
- (d) *Applicability of declaration*. The declaration may be applicable to:
- (1) A single importation of a good into the United States, including a single shipment that results in the filing of one or more entries and a series of shipments that results in the filing of one entry; or
- (2) Multiple importations of identical goods into the United States that occur within a specified blanket period, not exceeding 12 months, set out in the declaration. For purposes of this paragraph, "identical goods" means goods that are the same in all respects relevant to the production that qualifies the goods for preferential tariff treatment.

§ 10.765 Importer obligations.

- (a) General. An importer who makes a claim for preferential tariff treatment under §10.763 of this subpart:
- (1) Will be deemed to have certified that the good is eligible for preferential tariff treatment under the MFTA;
- (2) Is responsible for the truthfulness of the information and data contained in the declaration provided for in §10.764 of this subpart; and
- (3) Is responsible for submitting any supporting documents requested by CBP and for the truthfulness of the information contained in those documents. CBP will allow for the direct submission by the exporter or producer of business confidential or other sensitive information, including cost and sourcing information.
- (b) Information provided by exporter or producer. The fact that the importer has made a claim for preferential tariff treatment or prepared a declaration based on information provided by an exporter or producer will not relieve the importer of the responsibility referred to in paragraph (a) of this section

§ 10.766 Declaration not required.

(a) General. Except as otherwise provided in paragraph (b) of this section,